

IN SENATE  
OF  
THE UNITED STATES,

JANUARY 22, 1818.

The committee on the judiciary have, according to the order of the Senate, had under consideration the expediency of allowing to the judge of the sixth circuit court of the United States, a sum equal to the salary of the judge of the district court of South Carolina, for the term of one year, during which time the said circuit judge was compelled by law to perform the duties of the judge of said district court, and respectfully

**REPORT:**

That in consequence of the disability of the district judge of South Carolina, to attend to and discharge the duties of his office, those duties were performed by the judge of the sixth circuit from the 17th of April, 1809, to the 3d of June, 1809, and from the 20th of April, 1811, to the last of January, 1812, with a promptitude and ability highly honorable to him.—But as those labours formed a part of the official duty required of him, and every other circuit judge, under similar circumstances, by the general law of the land, your committee can not consider them as entitling him to any extraordinary or additional compensation. From the view of the subject as well as from a consideration of the consequences that might result from the indulgence and allowance of such claims, the committee recommend the adoption of the following resolution:

*Resolved,* That no compensation, in addition to his regular stated salary, ought to be allowed to the judge of the sixth circuit court of the United States, for any duties devolved upon, and performed by him in consequence of the disability of the district judge of South Carolina.

**LETTER**

FROM

**THE SECRETARY OF THE TREASURY,**

TRANSMITTING

**A REPORT,****PREPARED IN OBEDIENCE TO A RESOLUTION**

OF

**THE SENATE OF THE ELEVENTH DEC. 1817.**

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**JANUARY 22, 1818.**Read, and ordered to be printed.

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**WASHINGTON:****PRINTED BY E. DE KRAFFT.****1818.**

LETTER

THE SECRETARY OF THE TREASURY

TRANSMITTING

A REPORT

PREPARED IN OBEYANCE TO A RESOLUTION

OF

THE SENATE OF THE UNITED STATES

JANUARY 22, 1872

Printed and ordered to be printed

WASHINGTON

PRINTED BY E. O. KRAVITZ

1872

*Treasury Department,*

*January 22, 1818.*

SIR,

I have the honor to transmit, herewith, a report prepared in obedience to a resolution of the Senate of the 11th of December, 1817.

I have the honor to be,

Very respectfully, sir,

Your obedient servant,

WM. H. CRAWFORD.

*The honorable*

*The President of the Senate.*



Treasury Department,

January 22, 1818.

SIR,

I have the honor to transmit herewith a report prepared in obedience to a resolution of the Senate of the 11th of December, 1817.

I have the honor to be,

Very respectfully, sir,

Your obedient servant,

WM. H. CRAWFORD

The Honorable

The President of the Senate

In obedience to a resolution of the Senate of the 11th of December 1817, requiring the Secretary of the Treasury "to lay before the Senate, information of the progress which has been made in the settlement of public accounts, under the act 'to provide for the prompt settlement of public accounts,' and that he also state what further legal provisions may be necessary, in his opinion, to insure the speedy settlement of public accounts;"

I have the honor to submit the enclosed reports of the first and second Comptrollers, and the five Auditors of the Treasury.

From them it appears, that that portion of the public accounts which are subjected to the examination of the second and fourth Auditors, have been adjusted, and that the books of those officers have been brought up to the 1st day of the last month.

In the office of the first Auditor much remains to be done, before the accounts subjected to the examination of that officer can be adjusted.

The imposition of the internal and direct taxes in the year 1813, and in the subsequent years, together with the embarrassment produced by the issue of Treasury notes bearing interest, each of which, in its final redemption or payment into the Treasury, not only presented a complicated account, involving generally, several calculations of interest, but rendered the account of every officer through whose hands it passed extremely complex, greatly increased the duties of this officer, and of the first Comptroller of the Treasury. This increase in the duties of those officers was not attended by a correspondent increase of the force placed at their disposition, for the services required of them.

The great number of banks which became the depositories of the public money, after the dissolution of the late bank of the United States, and particularly after the derangement of the currency in the year 1814, together with the complexity introduced in the accounts of the Secretary of the Treasury, and of the Treasurer of the United States, by the subdivision of the public revenue into cash, special deposit, small Treasury notes and Treasury notes bearing interest, had, during the years 1815 and 1816, produced some irregularity in the accounts of these two offices, which has required much labor and assiduity to correct.

This circumstance and the other causes which have been stated, have necessarily produced in the office of the first Auditor of the Treasury, a considerable arrearage in the settlement of the accounts confided to them. So far as the accounts of the Secretary of the Treasury are connected with this arrearage, the cause of delay has been removed. The abolition of the internal duties will considerably diminish the labors of the first Auditor, and will enable him to settle with promptitude, the accounts which are examinable in his office.

The accounts assigned to the fifth Auditor of the Treasury were greatly in arrear. That officer, however, believes that with the num-

ber of clerks subject to his direction he will be able to examine and report upon them without unnecessary delay.

In the office of the third auditor of the Treasury, where all the old accounts of the War Department are to be examined, a great mass of accounts remain unsettled. It is in that office where the greatest difficulties are to be surmounted; where remedies of the most energetic character are required. By referring to the reports of that officer, it will be found that the most serious obstacle to the prompt settlement of the public accounts, is the want of power to compel delinquent officers to render their accounts and vouchers. In the Pay Department it is extremely unsafe to settle the accounts of any paymaster, until the accounts and vouchers of every paymaster employed in the same part of the country are rendered.

The same observation applies with nearly the same force to the quarter master's department. The great mass of officers employed in both of these departments during the late war, and whose accounts are still unsettled, are now out of office. Should a small number of those officers obstinately withhold their accounts and vouchers, the settlement of the accounts of the others as well as their own, will be indefinitely protracted, unless the power of coercing settlements shall be greatly extended. At present the means of compelling delinquent officers to render their accounts and vouchers for settlement, consists, 1st. In ordering an action to be brought against the delinquent, upon the trial of which no voucher is admissible which has not previously been presented to the accounting officers of the Treasury. 2d. The forfeiture of commissions and the payment of interest at the rate of six per cent. from the time the money was received until it is repaid into the Treasury, if the final judgment should be in favor of the United States; and 3d. The payment of costs, whether the judgment is for or against the defendant.

The first is found in practice to be wholly inefficient, as the party never fails under the 3d and 4th sections of the act which contains these provisions to have his retained vouchers presented to the Treasury after the commencement of the action, so as to remove that objection to their legal admissibility. The payment of interest from the time the money was received until it is repaid into the Treasury, is nothing more than what is required by the ordinary demands of justice, and can hardly be considered as a penalty. The forfeiture of the commissions to which the party would have been entitled, had he acted correctly, is generally more than balanced by the benefit derived from the possession of the public money, for the length of time which generally elapses before the sum embezzled, can by legal process be wrested from the delinquent. A reference to the acts of the 3d of March, 1795, and of the 3d of March, 1797, which contain the principal provisions for the recovery of debts due the United States, will furnish some idea of the delays to which the settlement of the public accounts must necessarily be subjected when the accounts of the delinquents are not connected with those of other officers. But where

they are connected with the accounts of a great number of other officers, the delays which must necessarily result on account of the refusal or neglect of a small number of them, to render their accounts and vouchers, may be considered with respect to any practical result, as interminable.

It is therefore respectfully suggested that further provision be made for compelling the officers of the government to whom the disbursement of the public money is confided, to render their accounts and vouchers at stated periods. As long as the officer remains in office, the power of removal vested in the executive department, may be considered sufficient for this purpose; but when that power has been exercised, or when the office has in any other way become vacant, the means of coercing a settlement are extremely defective. For a definition of the power which ought to be vested in the officer charged with the collection of debts, due to the United States, as well as for the general reasoning on this subject, the Senate is respectfully referred to the report of the secretaries of the different departments, made upon this subject, to that honorable body on the 6th of December, 1816, and to a letter from the same officers to the chairman of the committee, to whom that part of the President's message, relating to changes in the organization of the departments, was referred in the House of Representatives, bearing date the 31st day of December of the same year.

The opinions and views presented in those papers, not only remain unchanged, but have required additional force from the experience of the past year. The money remaining in the hands of the officers employed, during the late war, whose accounts remain unsettled must be very considerable. In several cases where they have rendered their accounts and admit considerable balances to be in their hands, they have refused to pay over the balance until their accounts are finally settled; which from the explanations already given, may be protracted to a period so remote, as to subject the government to the eventual loss of the whole, from the death, insolvency, or emigration of the principal and sureties.

If the power recommended by the reports referred to, should not be vested in the government, some provision for promptly enforcing the payment of sums admitted to be in the hands of officers no longer employed, is certainly necessary.

The propriety of absolutely rejecting on the trial of any action brought against a delinquent officer, every voucher which had not been presented to the accounting officers of the Treasury, before the commencement of the action, is respectfully suggested.

Independent of the changes proposed in the existing provisions upon this subject, the appointment of an officer who shall be exclusively charged with the power of instituting and superintending all actions brought by the United States for the recovery of money, is again respectfully submitted to the consideration of the Senate. This recommendation is founded upon the fullest conviction, that the duties now required of the first Comptroller of the Treasury,

cannot be correctly performed by any officer whatever. The revision of accounts reported to that officer by the first and fifth auditors of the Treasury, and by the commissioner of the General Land Office, if revision is intended to be any substantial check upon the acts of those officers, must by every person who will take the trouble to examine into the subject, be considered sufficient to command the whole of his time and attention.

It is not expected that the principal officer in the primary or secondary Departments of the government, will be able minutely to examine every case upon which they decide, but unless it is understood that a certain portion of the cases will be so examined, a degree of negligence and laxity on the part of the subordinate officers in those departments, whether principal, or secondary, may reasonably be expected. The gradation from unintentional error, to wilful negligence, and from the latter to the practice of deception, is gentle and almost imperceptible. The principal officer of each office is responsible to the nation for the correct discharge of the duties required of him, and legal checks have been devised to correct and detect, the errors which may be committed in the execution of their public functions. The clerks or subordinate officers are responsible to the chief of the office, for the correct discharge of their duties; the only check however which he possesses is the examination which he is able to make of their official acts, before they receive his official signature. If then the duties required of any officer are so great, and multifarious, as to prevent his giving to the acts of his subordinate officers, such an examination as will render the detection of any errors which may be committed by them, probable there is imposed upon him the highest responsibility without the adequate means of acting up to that responsibility. Such is believed to be the situation of the first Comptroller of the Treasury.

The correspondence which he is compelled to carry on with the collectors of the customs, the district attorneys and the marshals, will afford ample employment to an active and intelligent officer, aided by a recording clerk. Should it however be deemed advisable to continue with the Comptroller the duty of corresponding with the collectors of the customs, and deciding upon legal questions arising under the revenue laws, the officer proposed to be appointed might find ample employment by being charged with the light house establishment, which is now under the superintendence of the commissioner of the revenue. He might also be directed to perform any other duty which the President of the United States might think proper to require of him.

From the best view of the subject which I have been able to take, the appointment of solicitor of the Treasury, appears to me to be indispensable, without any reference to the decision of Congress upon the changes which have been proposed to the laws regulating the collection of debts.



If such an office is not created by law, it must exist in fact, as the Comptroller of the Treasury must of necessity delegate to one of his clerks, the power of corresponding with the district attorneys and marshals, and hold him responsible for the due execution of that duty, without being able to examine his acts in a manner necessary to the exercise of a salutary check upon them.

The opinion expressed by the second Auditor of the Treasury relative to the distribution of the accounts of the War Department, between the second and third Auditors, is entitled to consideration; but there is some reason to believe, that the inconvenience of which he complains, is rather the result of ignorance, or negligence in the officers who make returns, than of any defect in the distribution made between those officers. The evil will necessarily diminish by time and experience. The irregularity in the returns of the quarter masters, military store keepers and commissaries, will be corrected, by instructing them how to make their returns. It is not believed that the public service requires any essential change to be made in the distribution of duty between the accounting officers of the Treasury, as now established by law. A more simple distribution between the two Comptrollers might confine the duty of the first to the settlement of all accounts arising from the collection of the revenue, and payment of it into the Treasury; whilst the second should take charge exclusively of all accounts resulting from its disbursements from the Treasury. Some difficulty however would arise in carrying this principle into effect, especially in distributing the duty between the Auditors.

It may however be proper to observe, that the report of the Heads of Department before referred to, recommended a transfer of the Indian department, from the War to the Home department. As that part of the system was not adopted, the Secretary of War is not relieved from examining and sanctioning all the contingent allowances made to the agents, interpreters, &c. employed in our intercourse with the Indian tribes. The transfer of the Indian accounts to the fifth Auditor of the Treasury, is not attended with any good effect. It introduces an anomaly into the department by making the Treasury disburse the Indian appropriations under the direction of the Secretary of the War Department. As relief to the Secretary of War, and not to the second and third Auditor, was the object of that recommendation, the assignment of those accounts to one of the Auditors last mentioned, is respectfully recommended.

It may be proper to state, that this suggestion does not embrace the accounts of the Superintendent of Indian Trade, which were previously settled in the Treasury Department.

All which is respectfully submitted.

WM. H. CRAWFORD.

*Treasury Department,*

*January 21st, 1818.*



*Treasury Department, Comptroller's Office,  
5th January, 1818.*

SIR,

In compliance with your request to be furnished, so far as the accounts under my direction were involved, with the information required by the resolution of the honorable the Senate of the United States of the 11th ultimo, relative to the progress which has been made in the settlement of public accounts, under the act to provide for the prompt settlement of public accounts; and as to what further legal provisions may be necessary to insure the speedy settlement of those accounts, I have the honor to state that a communication on the subject was addressed by me to the first and fifth Auditors of the Treasury, copies of whose answers are transmitted herewith.

It will be seen, from the representation of the first Auditor of the Treasury, that all the accounts of the customs for the year 1816, have been reported upon by him, which, with a few exceptions, have been revised and finally passed upon by me; that he is progressing with, but has not yet reported on the accounts relative to the internal revenue for the same year; a small proportion of the accounts under which head for the year 1815, recently reported on by him, remain to be revised and passed by this Office; and that the accounts of every other description are examined by him as presented, and adjusted with all the despatch which their bulk and nature admit of. These accounts may be comprised under the following heads, viz:

- 1st. Accounts of marshals.
- 2d. Accounts of the bank of the United States, its branches, and of such state banks as have been designated by that institution, under the act of 3d March last, to perform the duties of the late commissioners of loans, relative to the public debt; and to the payment of pensions of invalids.
- 3d. Accounts of the officers under the civil list.
- 4th. Accounts relative to the marine hospital establishment.
- 5th. Accounts relative to the light house establishment.
- 6th. The accounts of the Treasurer of the United States for receipts and expenditures of the United States.
- 7th. His accounts as agent for the War and Navy Departments.
- 8th. Accounts of the mint.
- 9th. Accounts of the superintendent of the city of Washington, and commissioner for public buildings.
- 10th. Accounts on the awards by the commissioner for liquidating claims for property lost.
- 11th. And a variety of miscellaneous accounts.

The accounts of the War Department comprehended under the head of "Old Books" to the 30th June, 1814, and those under the head of "New Books" to the 31st December, 1814, and the accounts of the Navy Department to the 31st December, 1813, have been finally acted upon by me.

The first Auditor of the Treasury has reported on the accounts

of the War Department, for the first and second quarters of 1815; and of the Navy Department, for the first, second, third and fourth quarters of 1814, which are now in my office, to be passed upon. He has remaining in his office the accounts of the War Department for the third quarter of 1815; and of Navy Department for the fourth quarter of 1814, and for the first, second, third and fourth quarters of 1815.

It results, that all the accounts settled by the late Accountant of the War Department, from the 1st October 1815, to the 3d March 1817; by the late additional Accountant between the 29th April 1816, (the date of the act establishing the office,) and the 3d March, 1817: and by the late Accountant of the Navy Department, from the 1st January, 1816, to the 3d March, 1817, remain to be reported upon by these officers, respectively, and to be transmitted to the 1st Auditor of the Treasury, after whose revision of them they are to be finally acted upon at my office.

In relation to the representation made by the 5th Auditor of the Treasury, I have to observe that all the accounts which have been reported upon by him, have been revised and passed upon by this office, with the exception of the accounts of the General Post Office. These I have not been able to take up, as I had previously received four quarterly accounts of that Department, reported upon by the first Auditor of the Treasury, under the former organization of the Departments. Three of these quarterly accounts have been examined and passed upon by me, since the 3d March last, as well as three quarterly accounts of the late Accountant of the War, and three, of the late Accountant of the Navy Department, which had also been reported upon by the last mentioned Auditor.

The following is a concise view of the accounts to be reported upon by the fifth Auditor of the Treasury, and of course to be revised and passed upon at my office, viz:

1. Accounts of ministers, consuls, and foreign agents of every discription.

2. Accounts under the Indian Department in all its ramifications.

3. Accounts of all the postmasters and mail carriers in the United States, rendered quarterly by the Postmaster General.

4. And a variety of miscellaneous accounts.

Beside the accounts already enumerated, the accounts of the land offices or receivers of public monies, which are, in the first instance, examined in the office of the commissioner of the General Land Office, and reported upon by him directly to me, form a component (and not a small) part of the public accounts coming under my cognizance for revision. These accounts are increasing by the increase of the number of land offices.

In relation to the progress made in their settlement, since the 3d March last, the following view of them is communicated, viz:

The accounts of James Findlay from the 1st January, 1809, to 31st December, 1815, have been finally passed upon.

The accounts of Park Walton, from 1st July, 1810, to 31st December, 1813, have been finally passed upon.

The accounts of John Braham, from 8th August, 1809, to 31st December, 1813, have been finally passed upon.

The accounts of Samuel Smith from 1st July, 1815, to 25th May, 1817, have been finally passed upon.

The accounts of Peter Wilson, from 3d November, 1808, to 30th June, 1816, have been finally passed upon.

The accounts of Samuel Findley, from 1st April, 1806, to 30th June, 1815, have been finally passed upon.

The accounts of Edmund H. Taylor, from 1st January, 1812, to 31st December, 1813, have been finally passed upon.

The accounts of Benjamin Stephenson, from the 28th October, 1816, to 31st December, 1816, have been finally passed upon.

With reference to that part of the resolution of the Senate which requires information as to what further legal provisions may be necessary to ensure the speedy settlement of public accounts, I take leave to observe, that out of the number of clerks appropriated for my office, I have not been able, from the various duties incident to it, to assign more than seven of them for the examination and revision of *all the accounts* enumerated as coming under my superintendence.

From the nature and extent of the accounts committed to the charge of these clerks, it is impracticable for them to enter into a minute and correct investigation of principles and details, and at the same time progress so fast in the settlements, with that accuracy and despatch which the public interest requires, as to bring up the accounts of the office now in arrear.

When the accounts of the internal revenue shall have been finally settled, and the accounts of the late accountants of the War and Navy Departments, to the 3d of March, 1817, shall have been brought up, the number of clerks now employed in my office being put on other accounts appertaining to it, will, I trust, ensure a careful, efficacious and prompt examination of them after that time. But I must take leave to observe, that it will be morally impracticable without more clerks, to keep pace with the current accounts, *and bring up the arrears of business in the office*, which existed for many years anterior to my succession to it; and I speak confidently, for want of the requisite number of clerks.

Whilst on this subject, I cannot forbear to mention, that even after the war and navy accounts shall have been completely settled up under the former organization of the department; the accounts to be passed upon by me will not have been much diminished, as the accounts to be reported upon by the fifth auditor of the Treasury, agreeably to the act for the prompt settlement of public accounts, for expenditures under the head of Indian department, annuities to Indians, trading houses with Indians, &c. and the great increase in the post office and land office accounts, will, in a great measure, counterbalance them.

It may be remarked, too, that since the peace, the revenue business appertaining to my office, has been increased to a great extent. This, among other causes, may be ascribed to the change in the system produced by the adoption of a new tariff of duties; the convention with Great Britain; and by recent acts of Congress relative to tonnage duties, &c.

These changes have produced a multiplicity of applications to this department for decisions on questions arising under the new tariff, the convention and these acts of Congress.

The correspondence on this branch of business has consequently been swelled beyond all former precedents: another cause for which is to be looked for in the unexampled embarrassment experienced by the mercantile class of the community for some years past. I am fully satisfied from experience, that the other public avocations of my office will not allow me to devote as great a portion of time to the means necessary to a prompt and rigorous collection of the many old balances due to the government, and to prevent their accumulation as the importance of this business requires. For it has been found by experience, that an extensive and *persevering* correspondence with the attorneys marshals and other officers, and in many instances with the debtors themselves, is indispensably requisite; and this correspondence has, hitherto, been done almost exclusively by myself. I therefore consider it a duty which I owe to the government, as well as to myself, respectfully to state that the interest of the public would be materially promoted, if Congress would either authorize the appointment of a solicitor for the department (whose duty it should be to attend specially to this business,) or to grant me such an appropriation as will enable me to employ a clerk of the requisite qualifications to attend to it under my superintendence.

I have the honor to be,

With great respect,

Your most obedient servant,

JOS. ANDERSON.

*The hon. Wm. H. Crawford,  
Secretary of the Treasury.*

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*Treasury Department, Second Comptroller's Office,  
December 23d, 1817.*

*Honorable William H. Crawford,  
Secretary of the Treasury,*

SIR,

In compliance with the resolution of the honorable, the Senate of the United States, of the 11th instant, I have now the honor to state the progress that has been made in the settlement of public ac-

counts in the War and Navy Departments, under the "act to provide for the prompt settlement of public accounts," to wit:

The accounts relating to the different branches of expenditure in the War Department, including arrearages, which have been adjusted and settled from the 4th March last to the 22d instant, inclusive, amount to - - - - - 2,890

The accounts relating to the Navy Department, for same period, which have been settled, amount to - - - - - 397

Aggregate of accounts settled 2,787

The number of warrants drawn on account of the War Department, for the above mentioned period, including advances to contractors, &c. is 1966, amounting to - - - - - 6,555,688.97

The number of warrants drawn on account of the Navy Department, for same period, including advances, &c. is 635, amounting to - - - - - \$ 2,679,733.95

Respecting the progress made, and making in the settlement of the several species of accounts, I beg leave to refer you to the reports of the second, third, and fourth Auditors, herewith enclosed.

With great respect,

I have the honor to be,

Sir,

Your obedient servant,

**RICHARD CUTTS.**

*Second Comptroller of Treasury.*

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*Treasury Department,*

*Auditor's Office, December 15, 1817.*

SIR,

In reply to your letter of the 13th instant, I have the honor to state, that the settlement of the revenue accounts in this office, has been much retarded by the want of warrants to cover payments by the collectors into the Treasury. Those of the customs, however, are now completed to the 31st December, 1816; and those relating to the internal duties and taxes for the same year are fast progressing. The



accounts of every other description are examined as presented, and are adjusted with all the despatch which their bulk and nature admit of.

I am, very respectfully, Sir,  
Your obedient servant.

R. HARRISON.

*Joseph Anderson, Esq.*

*Comptroller of the Treasury.*

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The second Auditor, to whom has been communicated the resolution of the Senate of the 11th instant, requesting the Secretary of the Treasury to lay before them information of the progress which has been made in the settlement of public accounts, under the act "to provide for the prompt settlement of public accounts," and that he also state what further provision may be, in his opinion, necessary to insure the speedy settlement of public accounts, has the honor to report to the second Comptroller:

That there are of the current business of his office, but few unsettled accounts, and they are under examination; and,

That the books of his office have been brought up to the first of the present month.

That since the undersigned came into office, numerous accounts to a very considerable amount, in discharge of claims originating in the current business of the office, between July 1st, 1815 and his appointment, have been presented and settled: many others have yet to come in, and he presumes in the coming year, he will be able to close them all, should they be presented.

It is proper for him to state, that by the division of the office of the Accountant of the War Department which took place in May, 1816, the additional Accountant, then appointed, became charged with the arrearages up to the 30th June, 1815. As that arrangement threw a considerable business into the office of the *additional Accountant*, it was thought reasonable that the Accountant should prepare for the Treasury, all the quarterly statements which were by law required to be submitted to the accounting officers of that Department for revision, up to May, 1816. In consequence of this arrangement, one of the book keepers attached to this office, has been exclusively occupied in balancing the books of the Accountant of the War Department and in preparing the quarterly statements. They have been completed to the end of the third quarter of the year 1815, and the statements have been sent to the Treasury.



The undersigned does not think that the balancing of the old books and arrearages in these quarterly accounts, properly belong to this office; but, in order to assist all in his power, in the prompt settlement of public accounts, he has thought it his duty to continue the preparation and adjustment of them, though the work militates greatly against the current business of the office, which to be kept up, ought not to be shackled with any old arrearages.

Under the act of the third of March, for the prompt settlement of public accounts, there has been assigned to this office, under the head of military and hospital stores, all accounts relating to the Ordnance Department, including arsenals, armories, materials for mounting cannon, &c. while to the third Auditor, the accounts of the Quarter-master's Department have been assigned.

This distribution does not tend to the prompt settlement of public accounts; on the contrary it retards it. When the quarter-master's accounts arrive at the third Auditor's office, he dissects them and sends to this office such parts, as relate to the discharge of all claims, originating between the 1st July, 1815, and 31st December, 1816, together with all the vouchers appertaining to the Medical and Hospital Department, Ordnance Department and contingencies, from which vouchers new abstracts are to be made out in this office.

The making out of these abstracts and dissecting these accounts, causes confusion and creates as much labor as would the whole of the quartermaster's accounts, were they to be adjusted in this office. The same confusion takes place in many of what is called store accounts; it has been thought expedient under the act of 3d March, 1817, to charge the second Auditor, with the settlement of the principal part of the accounts of the late office of superintendant general of military supplies, as coming also under the head of military and hospital stores. By this distribution he is to adjust the accounts relating to ordnance, military stores and equipments, clothing, medical and hospital stores, also quartermaster's stores, in the hands of military store keepers and assistant commissaries. He is to hold officers accountable to the United States for the public property in their possession, to see that all issues are made conformably to law and upon proper vouchers, and to be able at any time to give a full and explicit statement of the quantity of public property in the possession of officers, and at the various depots. Here a like inconvenience occurs as relates to the quartermaster's stores, for the division of these accounts with the third Auditor is attended with as much trouble as the entire examination and settlement of the whole would occasion, for owing to the returning officers, having for so long a time been accustomed to blend quartermaster's stores, with other property, either received or issued, they are frequently embraced in the same invoice or voucher.

These remarks, are made to shew the necessity of transferring the whole of the quartermaster's accounts, from the Third, to the Second Auditor.

It is proper here to observe, that the affairs of this office, suffer considerably, for want of room for the clerks. The undersigned, has five persons in the room with him, the remainder are distributed about the house, at a considerable distance from him, and out of the reach of that close inspection, which is necessary in the discharge of all public business, and particularly, that of the settlement of accounts. Five rooms for the clerks, and a fire proof one for the Accounts, are necessary for the proper distribution of the business of the office, and the speedy settlement of public accounts.

Respectfully submitted,

WILLIAM LEE,  
*Second Auditor.*

*Treasury Department, December 19th, 1817.*

*To Richard Cutts,  
Second Comptroller.*

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*Treasury Department,  
Third Auditor's Office, December 22, 1817.*

SIR,

I have received your letter of the 13th instant, enclosing the copy of a resolution of the Senate of the United States, requiring information of the progress which has been made in the settlement of public accounts under the "act to provide for the prompt settlement of public accounts," and requesting me to furnish a statement of the progress made in the settlement of the public accounts in this office; I have accordingly to state, that so far as it regards the accounts of the current service, confided by the aforesaid act to the third Auditor, it may be stated that they have been generally rendered and settled for the third quarter of the present year; in some cases accounts have not been rendered as late, and in others where they have been rendered, some explanations and additional vouchers are necessary to a settlement, but they are comparatively small.

Of the other description of accounts confided to the third Auditor, under the act of the third of March, consisting of all the accounts of the War Department, which remained unsettled at the conclusion of the late war, a great variety and to a very large extent remain to be settled. These may be arranged under the following heads:

1st. Accounts of the several states for disbursements made on account of the services of their militia, whilst in the service of the United States.

2d. Paymasters and their assistants, and others employed in paying regular troops, militia and volunteers.

3d. Officers' recruiting and contingent accounts.

4th. Quartermasters' accounts.

5th. Contractors' accounts.

6th. Outstanding claims for supplies during the war, and for arrearages due soldiers discharged, and officers and soldiers deceased, of the regular army, militia and volunteers.

1st. Of state accounts.

There has not been much progress made in the examination of this description of accounts. Those of the state of Virginia having been first rendered, were taken up for examination and from the great extent of disbursements and vouchers, has necessarily consumed a great length of time in its examination. The account is nearly completed.

The other accounts remain unexamined.

2d. Of paymasters' accounts and those of their assistants and others employed in paying troops. There have been but an inconsiderable number of the accounts of this description settled, owing to the preparatory measures necessary. There were turned over to this office for settlement, on the 27th June, 1816, one hundred and ninety-eight unsettled accounts of persons who had received public money on account of the Pay Department. It was found necessary before any of those accounts could be correctly settled, to ascertain from the investigation of all the payments, the names of the persons who had received public money, that it might be known whether all the accounts had been rendered; this was a business of great labour and was only completed during the last summer. It resulted that in addition to the accounts rendered, a large number of persons had received public money, who had not rendered any accounts, and others who had only rendered them in part. It therefore became necessary to call upon all such persons and some of both descriptions have been received; but a number yet remain to be rendered, constituting in the aggregate more than three hundred accounts in this Department, which remained to be settled on the third of March last: of those in the office fifteen paymasters' accounts have since been settled, and a number have been examined, and only await explanations and some additional vouchers to complete their settlement.

3d. Of officers' recruiting and contingent accounts.

There were also turned over for settlement to this office, a large number of this description of accounts, and others have been called for and received; a considerable number yet remain to be rendered. Of those in the office there have been settled since the third of March last, three hundred and seventy-one accounts, but a large number remain unsettled.

4th. Of Quartermasters' accounts.

There have been settled since the third of March last, eighteen accounts of this description, and a number yet remain to be settled and others to be rendered.

5th. Of contractors' accounts.

There have been settled since the third of March last, seven accounts of this description, and some yet remain to be settled.

6th. Of outstanding claims and balances due officers and soldiers, &c.

Of this description of accounts there have been eleven hundred and seventy settled since the third of March last: those relating to soldiers' arrearages forming the principal part, and from the daily applications and the large number remaining in the office, this branch of business may be stated to be yet in a very unsettled state, and will require much time and labor to complete.

Thus the number of settlements made of the accounts of the late war, have in the aggregate amounted to upwards of seventeen hundred since the third of March last.

It may be proper further to add, that the books of the office were greatly in arrears on the third of March last, and have required the attention of all the force applicable to that object to bring them up to that date: they are not yet completed. This may be accounted for from the circumstance of there being upwards of five thousand accounts upon the books.

From the foregoing view of the business of this office, it will appear manifestly necessary, that additional means be afforded to make an impression on the unsettled accounts within any reasonable period; these consist in the opinion of the Auditor of an increased number of clerks and additional room for their accommodation.

The pressing business of the office has prevented an early reply to your letter.

Very respectfully,

I am sir,

Your obedient servant,

PETER HAGNER, Auditor.

*Richard Cutts, Esq. Second Comptroller of the Treasury.*

*Treasury Department,  
Fourth Auditor's Office.*

*December 16, 1817.*

SIR,

I have received your letter of the 13th inst. in which was enclosed a resolution of the Senate requiring the Secretary of the Treasury to lay before them, information of the progress which has been made in the settlement of public accounts, under the act "to provide for the prompt settlement of public accounts;" and also, what further legal provision may be, in his opinion, necessary to insure the speedy settlement of public accounts.

To answer these inquiries, as far as relates to the business of this office, I have to observe:

That it was necessary that all the accounts in the office of the Accountant of the navy, should be closed, and the balances carried forward to the books of this office. This required considerable labor, and many separate statements.

In the principal seaports, there are navy agents. Applications have been daily made from every section of the union, for balances due to officers or seamen. Therefore, whenever these balances have not exceeded one hundred dollars, orders have been given for the amount upon the nearest navy agents to the residence of the applicant. This mode has greatly facilitated business, as these orders will be passed to the credit of the agents, upon the settlement of their accounts.

The examination of pursers' accounts is very laborious, and occupy more or less time, according to the length of the cruise of the vessel to which they are attached.

Monthly returns of accounts and vouchers have hitherto been required, and will be continued to the end of the present year, from the several navy agents; these have been examined and settlements made thereof, as rapidly as has been consistent with correctness: after the 1st of next January, these returns will be made quarterly.

In order that there should not be any unnecessary delay in the settlement of small accounts, by claimants residing near to the seat of government, one of the clerks performs in this office, the duties of a navy agent.

Besides the foregoing, there is a deal of current business which it would be difficult to define. What, however, has been noticed, gives full employment. The books of this office are brought up to the 1st day of the present month, and in future, they will always be in this forwardness.

As the new system has been in operation but nine months, it might be presumptuous to pronounce it the best which could be advised; but so far as it has gone into effect, it has admirably answered all the good expected from it in this office. I should not therefore, propose any alteration for the present.

I am with great respect, Sir,

Your obedient servant,

CONST. FREEMAN,

*Auditor.*

RICHARD CUTTS, Esq.

*Second Comptroller of the Treasury.*



*Treasury Department,  
Fifth Auditor's Office,  
22d December 1817.*

SIR,

I have had the honor to receive your letter of the 13th instant, enclosing a resolution of the Senate, requiring information as to "the progress which has been made in the settlement of public accounts, under the act to provide for the prompt settlement of public accounts, and as to what further legal provisions may be necessary to ensure the speedy settlement of public accounts."

The law above alluded to, assigned to this office the settlement of all accounts appertaining to the Department of State, to Indian affairs, and to the General Post Office; in addition to which, the unsettled accounts of the late Office of Commissary General of prisoners, were attached to it by the executive. It will be proper to notice them under distinct and appropriate heads.

*Of the Department of State.*

It has been and still is the practice of the ministers and consuls of the United States, and of all their other agents abroad, to receive their salaries and other authorized allowances of the bankers of the United States, either at London or Amsterdam, and on the receipt of the bankers accounts at the Treasury, to charge the respective persons with the sums they may have received. In some cases no accounts have been rendered by the agents to balance these charges, and in others, where accounts have been received, they were so imperfect as not to admit of settlement. Thus, individuals have been reported to Congress as public debtors, and the Treasury books been swelled with balances, where nothing was really due. Most of the accounts have been of long standing, and some of them of more than twenty years.

In entering upon the duty assigned me, under the law for the prompt settlement of public accounts, my attention was forcibly drawn to accounts of this nature, and every exertion has been made to effect a due and speedy settlement of them. Many of the persons interested, and who are yet living, were in different parts of Europe, or in remote places in the United States, from whom the necessary vouchers and explanations could not immediately be procured. As much progress however, has been made in the settlement, as these circumstances, the current business of the office, and the short period which has elapsed since its organization would admit of; as will be seen by a comparison of the balance list of the present, with that laid before Congress the last session.

*Of Indian Affairs.*

These accounts are of two classes.

1st. Those relating to trading houses.



2d. Those of annuities to Indians, expenses of agents, commissioners treating with Indians, implements of husbandry, &c.

Upon these accounts and those of the Department of State, four persons have been employed, and many of the accounts of the second class involving considerable expenditures have been adjusted. In those of the trading houses the same progress has not been made, but I feel confident that with the application of the same force the ensuing year, the old accounts both of the Department of State and of Indian affairs, as well as the current business in those branches will be duly disposed of.

*Of the General Post Office.*

None of these accounts were settled subsequently to the year 1810. They are rendered quarterly by the General Post Office, and comprise the accounts of about two thousand five hundred post offices, and increase in number as they advance in point of time. Although five persons have been employed on them, yet so extensive and laborious are the examinations and calculations they require, that those gentlemen have been unable to advance with the settlement to a later period than the last quarter of 1812. I do not however consider any additional aid in this branch of the accounts necessary.

*Of the late Office of Commissary General of Prisoners.*

Many accounts were received from this office on its termination in March last, some wholly unsettled, and others partially so. Two persons of that office, who accompanied the accounts on their transfer, have been employed in the adjustment of them, under the superintendence of the fifth Auditor, and it is expected they will be able finally to close them in the first half of the ensuing year.

I have the honor to be,  
With great respect, Sir,  
Your most obedient servant,

STEPHEN PLEASANTON.

*The hon. Joseph Anderson,  
Comptroller of the Treasury.*



